

Eingeschrieben

Clerk of the United States Bankruptcy Court for the Southern District of New York One Bowling Green New York, NY 10004

Rechtsanwälte

Mag Eric Breiteneder Mag Tina Philipp

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Freitag, 22. Oktober 2009

Bankruptcy Case No. 08-1789 (BRL) United States Bankruptcy Court

JAN - 4 2010

Dear Sirs,

I am acting on behalf of the following clients in the above referenced bankruptcy case:

- 1. Mr. Serge Vossoughi
- 2. Mr. Ferreydun Voss-Ughi
- 3. Mr. Thomas Blaho
- 4. Mrs. Dr. Radmila Dolezal
- 5. Mr. Gerald Stuhr
- 6. Mrs. Susan Zedan and Mr. Manfred Essletzbichler
- 7. Mrs. Maria und Mr. Helmut Eder
- 8. Mrs. Karin Kozich and Mr. Andreas Kozich
- 9. Ms. Helene Czsöngei
- 10. Mr. Robert Wittmann
- 11. Mr. Manfred Moravec sen.
- 12. Mr. Manfred Moravec jun.
- 13. Mr. Ferdinand Sedívy
- 14. Mr. Kurt Altenburger
- 15. Ms. Ilse Della-Rowere

In the following the word Client shall have the meaning of the parties mentioned in 1. – 15..

Please note, that I do have written Power of Attorney of the above mentioned Clients. Therefore I ask you to send all future correspondence for the Clients concerning Bankruptcy Case No. 08-1789 (BRL) to my address as set out below:

Breiteneder Rechtsanwälte Walfischgasse 5 1010 Vienna Austria

In the above referenced bankruptcy case the claims of my clients have been denied. The reason for this denial is that they were allegedly no customers of BLMIS, because they have not had an account with BLMIS.

True is that my clients had an account with another bank. However this bank was acting as a trustee on behalf of the Clients and therefore was holding **their rights** as a customer.

This is also consistent with the Client's view, that they were a direct customer of BLMIS. As the Clients are non professional investors and invested in BLMIS as consumers, their personal appreciation of the circumstances of the case, is also relevant for the assessment of the case. Moreover the Clients have been directly influenced by the person of Mr. Bernie Madoff and therefore always intended to directly invest with BLMIS.

In fact my Clients were direct customers of BLMIS and therefore the denial is unlawful.

The above mentioned clients 1. - 15. reject your decision to deny their claim for securities and/ or a credit balance. Therefore the Clients file this OPOSITION within the timeframe set out in your letter dated December 8, 2008 and desire a hearing before Bankruptcy Judge Burton R. Lifland.

This OPPOSITION has also been sent to:

Mr. Irving H. Picard c/o Baker & Hostetler LLP Attn.: Claims Departement 45 Rockefeller Plaza New York, NY 10111 USA

and is attached hereto.

In the event that we receive no further notice of your side within the next 8 days, counted from the date of this letter, the Client's claims are deemed accepted, further no hearing would be required and I ask for payment of the unsettled balance of the Clients as set out in the claim forms duly and timely submitted by the Clients.

Best Regards

Mag. Eric Breiteneder